


## ANALYSIS

This ordinance amends Title 5 - Personnel of the Los Angeles County Code by amending a provision in Chapter 5.18 relating to Termination Pay Pick Up Plan to conform with federal law. The amendment will define a "Leased Employee" instead of incorporating the definition by reference to Internal Revenue Code 414(n).

RICHARD D. WEISS  
Acting County Counsel

By: \_\_\_\_\_

  
RICHARD D. BLOOM  
Principal Deputy County Counsel  
Labor & Employment Division

RDB:mst

Requested: 06-05-14  
Revised: 08-06-14

**ORDINANCE NO. 2014-0040**

An ordinance amending Title 5 - Personnel of the Los Angeles County Code relating to a technical change that is required to maintain the tax-favored status of the Termination Pay Pick Up Plan.

The Board of Supervisors of the County of Los Angeles ordains as follows:

**SECTION 1.** Section 5.18.020 is hereby amended to read as follows:

**5.18.020 Definitions.**

...

22. ~~"Leased Employee" means any person described in Code section 414(n)(2), who shall be treated as an Employee solely for the purposes of the plan qualification requirements listed in Code section 414(n)(3), unless the safe harbor set forth in Code section 414(n)(5) applies.~~ who is not an employee of the County and who provides services to the County if (i) such services are provided pursuant to an agreement between the County and any other person, (ii) such person has performed such services for the County on a substantially full-time basis for a period of at least one year, and (iii) such services are performed under primary direction or control by the County.

...

**SECTION 2.** Pursuant to Government Code Section 25123, this ordinance shall become effective 30 days from the date of final passage.

[518020KBGCEO]

SECTION 3. This ordinance shall be published in The Daily Commerce a newspaper printed and published in the County of Los Angeles.



Don Knabe  
Chairman

ATTEST:

Sachi A. Hamai

Sachi A. Hamai  
Executive Officer -  
Clerk of the Board of Supervisors  
County of Los Angeles

I hereby certify that at its meeting of September 9, 2014 the foregoing ordinance was adopted by the Board of Supervisors of said County of Los Angeles by the following vote, to wit:

Ayes

Supervisors Gloria Molina  
Mark Ridley-Thomas  
Don Knabe  
\_\_\_\_\_  
\_\_\_\_\_

Noes

Supervisors None  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Effective Date: October 9, 2014

Operative Date: \_\_\_\_\_

Sachi A. Hamai

Sachi A. Hamai  
Executive Officer -  
Clerk of the Board of Supervisors  
County of Los Angeles

I hereby certify that pursuant to  
Section 25103 of the Government Code,  
delivery of this document has been made

SACHI A. HAMAI  
Executive Officer  
Clerk of the Board of Supervisors

By [Signature]  
Deputy



APPROVED AS TO FORM:  
RICHARD D. WEISS  
Acting County Counsel

By [Signature]  
Richard D. Weiss  
Acting County Counsel